

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh religiusitas, pengetahuan zakat, akuntabilitas BAZNAS terhadap minat pegawai Aparatur Sipil Negara (ASN) Pemerintah Kabupaten Banyumas membayar zakat profesi.

Populasi dalam penelitian ini adalah pegawai ASN Pemkab Banyumas, dengan teknik pengambilan sampel yaitu *purposive sampling*, sehingga didapat sampel yang berjumlah 116 pegawai ASN Pemkab Banyumas. Data yang didapat dianalisis dengan teknik analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa: (1) Religiusitas berpengaruh positif terhadap minat pegawai ASN membayar zakat profesi; (2) Pengetahuan zakat berpengaruh positif terhadap minat pegawai ASN membayar zakat profesi; (3) Akuntabilitas BAZNAS berpengaruh positif terhadap minat pegawai ASN membayar zakat profesi.

Implikasi dari kesimpulan diatas yaitu minat pegawai Aparatur Sipil Negara (ASN) Pemerintah Kabupaten Banyumas membayar zakat profesi dapat ditingkatkan dengan memperhatikan beberapa faktor yang memengaruhinya seperti aspek religiusitas, pengetahuan zakat dan akuntabilitas BAZNAS, dengan meningkatkan beberapa aspek baik dari pegawai maupun pertanggungjawaban yang perlu ditingkatkan dari pengelola zakat.

Kata Kunci : Religiusitas, Pengetahuan Zakat, Akuntabilitas BAZNAS, Minat, Zakat Profesi.

SUMMARY

This study aims to determine the effect of religiosity, zakat knowledge, BAZNAS accountability on the interest of employees of the Civil Service (ASN) Banyumas Regency Government to pay income zakat.

The population in this study is the staff of the Banyumas Regency Government ASN, with a sampling technique that is purposive sampling, so that a sample of 116 Banyumas Regency Government employees is obtained. The data obtained were analyzed by using multiple linear regression analysis techniques.

The results of this study indicate that: (1) Religiosity has a positive effect on the interest of ASN employees paying professional zakat; (2) Knowledge of zakat has a positive effect on the interest of ASN employees paying professional zakat; (3) Accountability of BAZNAS positively influences the interest of ASN employees in paying professional zakat.

The implication of the above conclusion is that the interest of employees of the Civil Service (ASN) Banyumas Regency Government to pay professional zakat can be increased by taking into account several factors that influence it such as the aspects of religiosity, zakat knowledge and BAZNAS accountability, by increasing several aspects both of employees and accountability that need to be improved from zakat manager.

Keywords : *Religiosity, Knowledge of Zakat, Accountability of BAZNAS, Interests, Zakat of Income.*